

# ROMANCE IN THE WORK OF THE PUBLIC ACCOUNTANT

Far From Being Merely an Adept at Figures, He Often Gets Close to the Core of Human Nature

FIGURES and imagination may seem strange bedfellows, but they must be inseparable companions of a public accountant. He must not only be adept in all systems and methods of accounting, but when he discovers an error, especially one that indicates dishonesty, he must have imagination enough to make a mental picture of the occasion which caused it; must reconstruct the crime, and in most cases fasten it upon the culprit.

To make his books balance he must also many times devote his experience and ability to running down the wrongdoer and getting back at least a portion of the money that has disappeared.

"A certified public accountant," said one of these gentlemen of figures and imagination, when the cigars had followed the coffee at the club table, "helps by every means in his power to recover what has been taken. This sometimes leads him into peculiar situations. One time, I remember, to 'deliver the goods,' as we call it, if I did not commit actual burglary I came so close to it that the dividing line was extremely faint.

"I was called in by a lawyer who has many receiverships from the United States courts. He thought he had found Jakey, a clerk about 18 years old, in a slight error. Jakey made out the dividend checks. It did not take me long to find out that the led had contracted the habit of drawing some of these checks to the order of a saloon keeper and others to himself. Both kinds were cashed by the saloon keeper. Jakey had got away with about \$7,000. I laid the facts before the receiver.

"I wonder what he does with it," said the latter, as soon as he recovered his breath. "He certainly does not draw well, and I never saw any indication of dissipation about him."

"Suppose we take a run over to his home on Forsyth street," I replied, "and see what we can find out."

"It was about 10 o'clock at night then. In Forsyth street we climbed up four or five flights of dark and dirty stairs to a three room apartment. Nobody answered our knock, so we walked right into the living room. Half a dozen children, fully dressed, were asleep on mattresses on the floor, and they did not wake up when we came in. Neither there nor in the dirty kitchen did we discover any evidence that Jakey had been spending money in his home, but in the front room there was a handsome piano and a safe. I stepped over the children and tried the door of the safe. It was locked.

"Say," said the lawyer, "this looks mighty like burglary to me. Suppose we should be caught. There'd be the mischief to pay."

"So, to give us some kind of a legal standing I woke the oldest child, a girl of about 12, and sent her to find her mother. Soon the mother, fat, greasy and dirty, came in. Jakey and the father were out, she said. I noticed that she wore a magnificent pair of diamond earrings, which she said Jakey gave her. They brought \$800 when we sold them. Jakey had also bought the piano, since he was doing pretty well with the 'partnership' he had at the office. The woman denied, with walling, that there was any more jewelry in the house, but in an old teapot in a closet I found several diamond rings, and beside it three bank books showing substantial balances. I made her open the safe, but it held nothing of value.

"How about the piano?" I asked the lawyer. "Going to leave that behind?"

"Lord," he said. "Do you suppose we can get it out at this time of night?"

"I volunteered to remain while he tried to get a mover, and stayed there until he returned with one. There, about midnight, the piano was rigged and the piano lowered to the street. I have an idea that Jakey and his father showed up in the meantime, but were warned away. The lawyer realized about \$6,000 from bank books, jewelry and piano. The Federal courts arrested Jakey and he went to the Elmira Reformatory."

"Don't you have any sympathy for the poor fellows who go wrong?" I asked.

"Sometimes," answered another of the group, "but it is usually misplaced. Just remember that the thief has a high old time until he is caught, and after that others suffer quite as much as he does. Here's a case where a father suffered and the dishonest son got off scot free:

"I was called in to examine the books of a stock broker. The cashier seemed to be unable at times to add a simple column of figures without making an error. Sometimes his addition would be \$50 or \$100 short and sometimes as much long, depending upon which way a balance could be abstracted from the cash drawer. I reported to the broker, a fiery Irishman. He was so certain of the cashier's honesty that for a moment I thought he would assault me.

"That man has been with us for fifteen years," he shouted, "and I trust him as I trust myself. All that you accountants look for is trouble, and you don't care how you make it."

"All right," I said, "but just look here. I showed him the errors were too frequent for even him to believe they were honest. He called in the cashier and hauled him out unmercifully, threatening that if he did not tell how much he had taken he would first smash him and then send him to prison. The fellow weakened and confessed.

"How much did you take?" roared the broker.

"I can't tell offhand," the cashier answered, "but I have a slip in my bag with everything on it."

"And he had it showed that he had stolen \$13,000."

"You told me that your father had just paid off the mortgage on his house," followed the broker. "I'll have him over here in a minute and he will have to make good."

"The cashier protested that he had not given his father a cent of his stealings, but the broker called him by telephone just the same. I left sorry for the old man when he entered, was a steady going fellow, working for a good salary, saving it and putting it into a home. The broker greeted him with this blast:

"Your son's a thief! He has confessed that he stole \$13,000 from me. You go and pay me the money or I'll send him to jail."

"Poor old father! He brought the money in in a few days and the son was not prosecuted.

"Not all cases are as easy as this, and often a defaulter, although almost literally caught in the act, will hold out for hours before confessing. That means the third degree, and many accountants are as expert in giving it as the most proficient police official.

"I brought the cashier in next day, ostensibly to help me with a balance that was troublesome. He was surprised when he saw the president, the secretary, the company's attorney, the bookkeeper and my stenographer in my office. He was dressed in the height of fashion and as cool as a chunk of ice.

"I swear that I know nothing about it," he vociferated. "I don't have to steal. My salary and my dividends from my stock in the company are enough for me."

"I picked up my ears at that, because if he held stock in the company it might mean salvage. After two hours of grilling he said he would talk no more without his lawyer. We called him immediately. The attorney

stoutly that the old man believed him. I didn't.

"Bring him over to my office tomorrow," I said, "and we'll put him through the third degree."

"The father and the elder son—the younger was in Europe—brought him in next day about 11 o'clock. I hampered at him until 3 before he broke and confessed. Then came the shock. He said he worked with the younger son. He would steal \$100, say, hand it to the young man and get back any where from \$5 to \$25, but never more. That broke the old man up, naturally, but not as the elder son.

"I knew it," he exclaimed. "I know he could never live the way he does on his income. He has robbed us both and he has got to go to jail."

"The father wanted to let it all go, but the son was insistent. The old man asked to see me privately.

"We can't do anything about this,"

for thievery every time, reversing the saw and believing every man guilty until he is proved innocent.

"Here is another case where I had to do something more than simply examine accounts," continued the last speaker. "A big concern called me in to close the books and open them again.

"That is all we want you to do, the head of the plant told me. 'You'll find them all straight. Our cashier is one of the best and most efficient of men. In fact, he is so good that we are making him general manager, and it is only fair to start his successor with a new set of books. You fix them up.'"

"Well, we found the books most disorderly. Many entries that should have been made did not appear at all. The cashier said he had been too busy to attend to them. 'Come back in four days,' he said, 'and they will be ready

ments on checks and sending them to a country bank where he kept an account. The last check he had used two days before, for \$3,500. It was his getaway money. The head, a sturdy man, cried like a baby when I gave him the evidence. Then I got busy with some detective work. I traced the defaulter to New Haven and then to Boston, where he joined a woman. Although he was a married man, he took her to Portland, Me., where, his money giving out or in fear of capture, he blew out his brains.

"Lacking the man, I undertook to recover the money. Banks are responsible for indorsements, you know. We saw the president of the country bank and laid the whole thing before him. After consulting his board of directors he gave us a cashier's check on his bank for the full amount, and I was able to balance the books. But

him when he was hungry and tired, which is always a good time to break a man. About 7 o'clock we had him in. I never saw a culprit more satisfied that he couldn't be caught; and really, his work with the books was unusually skilful. I hammered at him as long as I could, but it was three hours before he broke down and confessed that he had been padding the payroll and forging indorsements on checks. The publisher had tears in his eyes when he asked:

"I've always treated you well, haven't I? How much did you steal and what did you do this thing to me?"

"Then came the story. The lad had become engaged a year or so after taking his position and had told his girl he was getting more money than he was, so that she should think better of him. Then to keep up the entertainment she expected he had begun to steal. After they were married, al-

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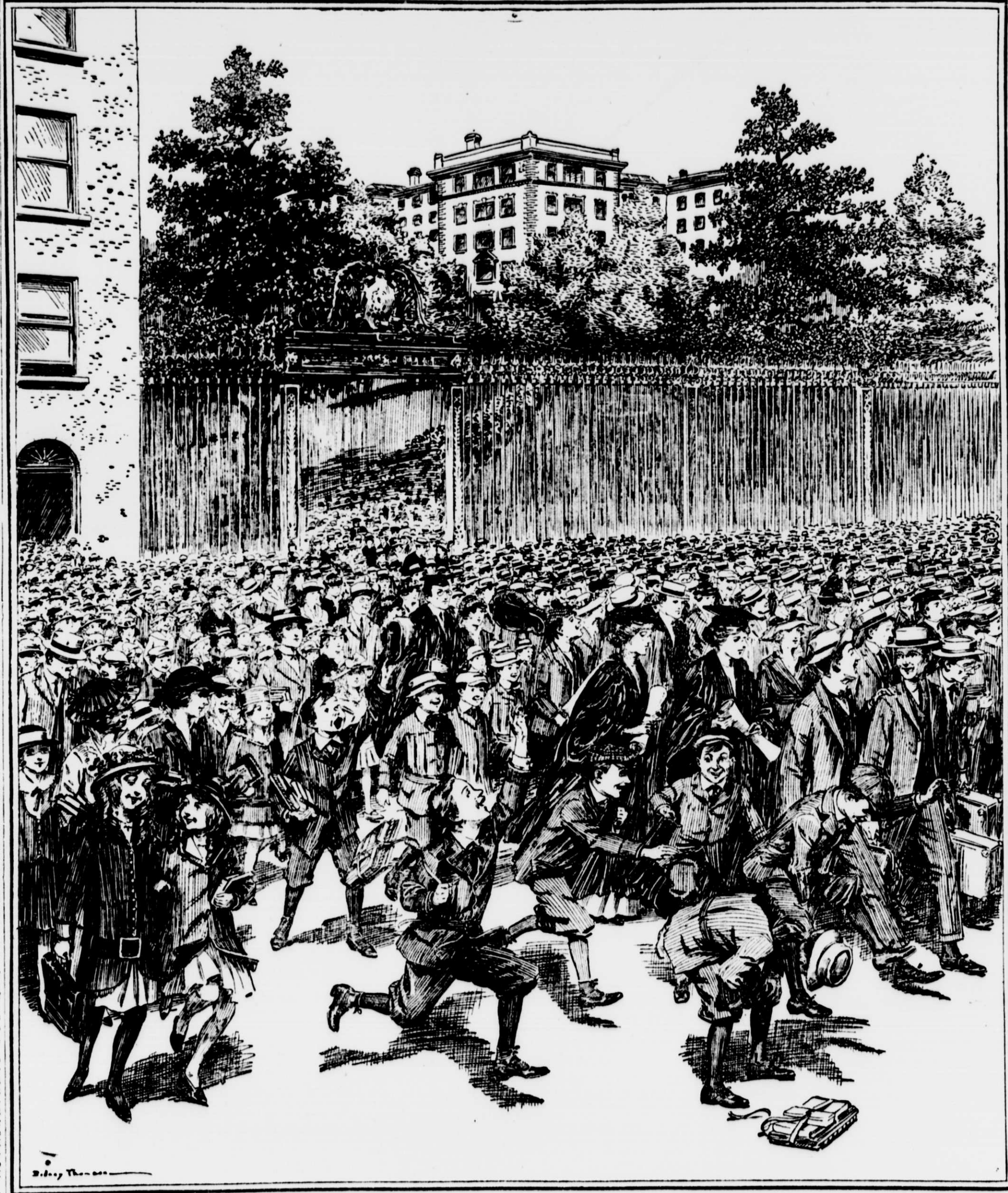
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## "SCHOOL'S OUT" - Drawn by Rodney Thomson



It is worth the time and effort, because when the thief tells us how he played the game the work on the books is simplified. Besides we can often force the thief to return a part of his stealings."

"I examined a set of books a short time ago," volunteered another of the party, "which, according to the president of the corporation, were in good shape, but ought to be gone over simply as a matter of record." Here was another instance of a bookkeeper's inability to add correctly. He had a habit of missing fire on his payroll, and the books showed a loss this way of \$20,000. I knew the bookkeeper could not do all this without collusion with the treasurer, who signed all the checks, and I made up my mind that we got the bookkeeper over to my office and give him the third degree. After some difficulty I convinced him it was best to do so. He brought the man over next day. The bookkeeper was a stolid German, neither well dressed nor prosperous looking, and I made up my mind that he was getting very little of his stealings.

"I questioned him from noon to 5 o'clock. Finally he confessed that he

advised the cashier to leave the office.

"Go if you want to," said the president, "but you will go in custody of a policeman."

"Then he weakened and confessed, and said he would turn over his company stock to make good. He did, and it made up for almost all the loss."

"One of my most pitiful experiences," said another accountant, "was when I caught a son stealing from a fond father; although my sympathy was much modified before I got through. The old man and his two sons were associated together in manufacturing. One son was a steady going fellow, but the other was a high roller. As usual, when I was called in nobody thought there was anything the matter with the books. It was not long, though, before I discovered doctored payrolls, forged check indorsements and a whole lot of other discrepancies that totaled a loss of \$30,000.

"The bookkeeper was also the cashier, and the most catholic of thieves. Money disappeared from everywhere, even from the petty cash. It was a case of grab any loose change that happened to be lying about. We accused the cashier, but he denied it as

he said when we were alone. I can't send my son to prison and I'm afraid I'll have to if we prosecute the bookkeeper. Besides our firm has been doing something that we don't dare have found out. It would ruin us. We have been giving rebates, which I suppose, are in the nature of bribes. Many of our customers are wealthy men and when their factors bring work to us, which sometimes runs into many thousands for a single job, we give them honorariums which sometimes amount to as much as \$1,000. I'm afraid the bookkeeper knows about it and if we prosecute him it will all come out."

"Away went my sympathy for the old man. He was crooked himself. We got the bookkeeper to sign an affidavit that he had been stealing and that he knew nothing about any wrongdoing by the concern. That let him out and he quit his job. The younger son, however, remains in the business and is still a Broadway chaser and society man. I saw his wife's name among those at a society affair only the other day."

"Accountants always chuckle to themselves when they are brought in to examine books that, according to the concern, are all right. They look

for you. That seemed rather crude to me, and I told the head so.

"You do as he says," he directed. "If he says the accounts are all right except for a few entries, they are."

"I tried to show him that four days would give the cashier all the opportunity for falsifying that any man could desire, but he laughed at me. I came back to four days at 9 in the morning. The cashier wasn't there.

"Better let us confirm the accounts by sending statements to everybody," I suggested. Heavenly! I thought he would throw me out of the office.

"As the whole world knows, the usual reason why trusted employees steal is their love for a fast life, but at least one young man went wrong from a desire to exalt himself before his friends and afterward to maintain his false importance with his wife. One of the group told this story:

"I was sent for to go over the books of a large publishing concern, merely because the publisher thought it would be well to have them examined. They were in charge of a young man who was a favorite with my employer. His pay was good, and he could get a loan from his employer whenever he needed it, the latter told me afterward. He had been five years with the house.

"Before long the assistant I had put on the work found payroll errors, and I told the publisher. He couldn't believe it. 'Go ahead with your examination,' he said. 'You will find things all right in the end.'"

"But they were not all right, and I induced the publisher to let me talk with the young man. We arranged to keep him late, so that I could have

I am assured that if the cashier had not killed himself and could have been brought back the faith of the head of the firm was such that he would still have made the chief general manager."

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Sometimes He Must Play the Detective, and Experiences That Touch the Heart Strings Are Many

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